

change any of such lands, and notice of such resolution or order shall be forthwith published for two weeks in some newspaper published in said county. Advertisement.

SEC. 3. The deed or deeds conveying any lands so sold or exchanged shall be executed by the chairman of the board of commissioners of Person County and attested by the clerk of said board, who shall affix his official seal thereto, and shall be admitted to probate upon the acknowledgment of said chairman. Execution and attestation of deeds.

SEC. 4. That the proceeds of such sale or sales or exchange shall be paid into the county treasury for the credit of the general county fund. Proceeds to county fund.

SEC. 5. This act shall be in force from and after its ratification. Ratified this the 4th day of February, A. D. 1913.

CHAPTER 26.

AN ACT TO CREATE THE OFFICE OF COUNTY AUDITOR FOR HENDERSON COUNTY, TO FIX THE SALARY OF SAME, AND PRESCRIBE HIS DUTIES.

The General Assembly of North Carolina do enact:

SECTION 1. That the office of auditor for Henderson County is hereby instituted and created; and the auditor of said county shall receive a salary of one thousand two hundred dollars per annum, payable in monthly installments of one hundred dollars each in the manner provided for the payment of salaries of other county officers, and shall furnish bond in some bonding company in the sum of five thousand dollars, payable to the county of Henderson, conditioned that he shall diligently, truly, and faithfully perform all the duties of his office, and shall faithfully account for all penalties or moneys or other things of value which may come into his hands by virtue of his office, and shall be liable for any negligence, default, malfeasance, or misconduct in office, premiums of said bond to be paid by said county. Office created. Salary. Bonds.

SEC. 2. It shall be the duty of the auditor of Henderson County to make out one copy of the tax list of each township as a permanent copy and to deliver the original copy to the tax collector of said county, and to supervise and direct the performance of all duties now required by law of the register of deeds relative to the tax list and taxes; to make out and prepare for publication all annual statements required by law; to investigate and inquire for all delinquent taxpayers, and to require all delinquent property, including polls, to be placed on tax list; to keep a record of all real estate transfers, with prices paid for same; to instruct, direct, and supervise tax listers and assessors, and also direct and supervise the listing and assessment of all property liable to tax- Duties in regard to tax lists. Annual statements. Delinquents. Record of transfers. Supervise listing and assessment of property.